1975 CUMULATIVE TABLE OF CONTENTS

CONTENTS

Case for Integrating the Income Taxes, The	Charles E. McLure, Jr.	257
Comment on Musgrave's "Exchange Rate Aspects in the Taxation of Foreign Income"	Donald R. Ravenscroft	414
Comment on "The Stability, Growth, and Stabilizing Influence of State Taxes," A	W. T. Wilford	452
Corporate and Individual Tax Reform Considered from a State and Local Viewpoint	Steven W. McKessy	377
De Facto Discrimination in Residential Assessments: Boston	Robert F. Engle	445
Economic Appraisal of State Lotteries, An	Roger E. Brinner and Charles T. Clotfelter	395
Economics of Public Finance, The	Lester C. Thurow	185
Empirical Survey of Studies on Public School Financing, An	Arthur T. Denzau	241
Estimating the Elasticity of State Personal Income Taxes	Michael Wasylenko	139
Equity Effects of Including Housing Services in a Sales Tax Base	David G. Davies and David E. Black	135
Examination of Foreign Tax Structures Relating to Integration: Introductory Remarks	Arthur M. Hayes	301
Exchange Rate Aspects in the Taxation of Foreign Income	Peggy B. Musgrave	405
Export Taxes and Controls on American Farm Products	Edward F. Renshaw	420
Foreign Tax Rates and Tax Bases	M. E. Kyrouz	61
Harberger Incidence Model: A Comment, The	Benjamin Bridges, Jr.	462
Harberger Model: Reply, The	Charles E. McLure, Jr. and Wayne R. Thirsk	467
Income Tax and Charitable Contributions: Part I—Aggregate and Distributional Effects, The	Martin Feldstein	81
Income Tax and Charitable Contributions: Part II—The Impact on Religious, Educational, and Other Organizations, The	Martin Feldstein	209
Individual Income Taxation and Inflation	George M. von Furstenberg	117
International Aspects of Integration	Richard M. Bird	302
Introductory Remarks: Problems Involved in Alternative Proposals for Integration or Reduction in U.S. Tax	John Shannon	358
Local Education Expenditures, Fiscal Capacity, and the Composition of the Property Tax Base	Helen F. Ladd	145
Loss Carryback and the Carryover Provision: Effectiveness and Economic Implications	Benzion Barley and Haim Levy	173
Need for Capital, The	Reginald H. Jones	265
On the Optimal Level of Taxation, Borrowing, and Government Expenditures	Ronald E. Grieson	251
On the Relationship between Public Goods Theory and Expenditure Determinant Studies	Dennis Zimmerman	227
Possible Solutions to Practical Problems in Integration of Corporate and Shareholder Income Tax	Edwin S. Cohen	359

1975 CUMULATIVE TABLE OF CONTENTS

CONTENTS

Case for Integrating the Income Taxes, The	Charles E. McLure, Jr.	257
Comment on Musgrave's "Exchange Rate Aspects in the Taxation of Foreign Income"	Donald R. Ravenscroft	414
Comment on "The Stability, Growth, and Stabilizing Influence of State Taxes," A	W. T. Wilford	452
Corporate and Individual Tax Reform Considered from a State and Local Viewpoint	Steven W. McKessy	377
De Facto Discrimination in Residential Assessments: Boston	Robert F. Engle	445
Economic Appraisal of State Lotteries, An	Roger E. Brinner and Charles T. Clotfelter	395
Economics of Public Finance, The	Lester C. Thurow	185
Empirical Survey of Studies on Public School Financing, An	Arthur T. Denzau	241
Estimating the Elasticity of State Personal Income Taxes	Michael Wasylenko	139
Equity Effects of Including Housing Services in a Sales Tax Base	David G. Davies and David E. Black	135
Examination of Foreign Tax Structures Relating to Integration: Introductory Remarks	Arthur M. Hayes	301
Exchange Rate Aspects in the Taxation of Foreign Income	Peggy B. Musgrave	405
Export Taxes and Controls on American Farm Products	Edward F. Renshaw	420
Foreign Tax Rates and Tax Bases	M. E. Kyrouz	61
Harberger Incidence Model: A Comment, The	Benjamin Bridges, Jr.	462
Harberger Model: Reply, The	Charles E. McLure, Jr. and Wayne R. Thirsk	467
Income Tax and Charitable Contributions: Part I—Aggregate and Distributional Effects, The	Martin Feldstein	81
Income Tax and Charitable Contributions: Part II—The Impact on Religious, Educational, and Other Organizations, The	Martin Feldstein	209
Individual Income Taxation and Inflation	George M. von Furstenberg	117
International Aspects of Integration	Richard M. Bird	302
Introductory Remarks: Problems Involved in Alternative Proposals for Integration or Reduction in U.S. Tax	John Shannon	358
Local Education Expenditures, Fiscal Capacity, and the Composition of the Property Tax Base	Helen F. Ladd	145
Loss Carryback and the Carryover Provision: Effectiveness and Economic Implications	Benzion Barley and Haim Levy	173
Need for Capital, The	Reginald H. Jones	265
On the Optimal Level of Taxation, Borrowing, and Government Expenditures	Ronald E. Grieson	251
On the Relationship between Public Goods Theory and Expenditure Determinant Studies	Dennis Zimmerman	227
Possible Solutions to Practical Problems in Integration of Corporate and Shareholder Income Tax	Edwin S. Cohen	359

Problems Involved in Alternative Proposals for Integration or Reduction in U.S. Tax—Implementation	Robert G. Skinner	368
Public Finance and Public Choice	James M. Buchanan	383
Recent Evidence on Senior Executive Pay	Wilbur G. Lewellen	159
Redistributive Effects of the Federal Income Tax, The	Tom Oberhofer	127
Reflections on "Integration" of Corporation and Individual Income Taxes	Stanley S. Surrey	335
Relationship between the Corporation and Individual Income Taxes	George F. Break and Joseph A. Pechman	341
Simplified Exposition of the Harberger Model, I: Tax Incidence, A	Charles E. McLure, Jr. and Wayne R. Thirsk	1
Simplified Exposition of the Harberger Model, II: Expenditure Incidence, A	Charles E. McLure, Jr. and Wayne R. Thirsk with the assistance of Robert Klein	195
Some Observations on Full Integration	Daniel M. Holland	353
Special Capital and Real Estate Windfall Taxes (SCREWTS) in CANZEUS: A Phenomenon	Donald G. Hagman and Dean Misczynski	437
Tariff Policy for Independence from Oil Embargoes, A	James C. Cox and Arthur W. Wright	29
Tax Equity and the Need for Capital	Frederic W. Hickman	282
Tax Equity and the Need for Capital: With Special Reference to Income from Corporate Shareholdings	C. Lowell Harriss	292
Tax Shelters and Tax Capitalization Or Does the Early Bird Get a Free Lunch?	Boris I. Bittker	416
Taxation of Export Profits, The	G. C. Hufbauer	43
Taxation of Income from Corporate Shareholders: Review of Present Systems in Canada, France, Germany, Japan, and the U.K., The	Richard M. Hammer	315
Taxation of Income from Corporate Shareholding: Introductory Remarks, The	B. Kenneth Sanden	255
Taxation of Income from Corporate Shareholding—State and Local View, The	Owen L. Clarke	373
Voting on California's Tax and Expenditure Limitation Initiative	Mickey Levy	426
Weicher's State Aid and Local Expenditures Model and the Simultaneous Equations Controversy	Lawrence C. Marsh	459
Who Will Pay for Pollution Control?—The Distribution by Income of the Burden of the National Environmental Protection Program, 1972–1980	Nancy F. Dorfman assisted by Arthur Snow	101

CONTRIBUTORS

Barlev, 173
Bird, 302
Bittker, 416
Black, 135
Break, 341
Bridges, 462
Brinner, 395
Buchanan, 383
Clarke, 373
Clotfelter, 395
Cohen, 359
Cox, 29
Davies, 135
Denzau, 241
Dorfman, 101
Engle, 445
Feldstein, 81, 209
Grieson, 251
Hagman, 437
Hammer, 315
Harriss, 292
Hayes, 301
Hickman, 282
Holland, 353
Hufbauer, 43
Jones, 265
Klein, 195
Kyrouz, 61
Ladd, 145
Levy, H., 173
Levy, M., 426
Lewellen, 159
Marsh, 459
McLure, 1, 195, 257, 467
McKessy, 377
Misczynski, 437
Musgrave, 405
Oberhofer, 127
Pechman, 341
Ravenscroft, 414
Renshaw, 420
Sanden, 255
Shannon, 358
Skinner, 368
Snow, 101
Surrey, 335
Thirsk, 1, 195, 467
Thurow, 185
von Furstenberg, 117
Wasylenko, 139
Wilford, 452
Wright, 29
Zimmerman, 227